

WGU TRANSFER PATHWAYS AGREEMENT



**WESTERN
GOVERNORS
UNIVERSITY®**

Central Maine Community College

AS Business Transfer

BS Accounting (Catalog 03-2025)

WGU General Education Courses	Competency Units Value	Central Maine Community College Course(s) transferred or met by the completion of an associate degree
Composition: Successful Self-Expression	3	ENG 101
Introduction to Communication: Connecting with Others	3	COM 100
US History: Stories of American Democracy	3	AS - Central Maine Community College
Global Arts and Humanities	3	One course, equivalent to 3 units, in the humanities (literature, visual and performing arts, music, theatre, philosophy, ethics, or religious studies)
Introduction to Sociology	3	AS - Central Maine Community College
Critical Thinking: Reason and Evidence	3	AS - Central Maine Community College
Applied Algebra	3	MAT 122
Applied Probability and Statistics	3	MAT 135
Health, Fitness, and Wellness	4	AS - Central Maine Community College
Integrated Physical Sciences	3	One course, equivalent to 3 units, in physical or life science (chemistry, geology, physics, astronomy, or biology)

Totals	31	
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WGU Core Courses <i>Fundamentals of Spreadsheets and Data Presentations must have been taken within the past 5 years.</i>	Competency Units Value	Central Maine Community College Course(s) transferred or met by the completion of an associate degree
Principles of Economics	3	ECO 201 or ECO 202
Fundamentals for Success in Business	3	BUS 100
Principles of Management	4	AS - Central Maine Community College
Business Environment Applications I: Business Structures and Legal Environment	2	BUS 124
Business Environment Applications II: Process, Logistics, and Operations	2	AS - Central Maine Community College
Concepts in Marketing, Sales, and Customer Contact	3	AS - Central Maine Community College
Fundamentals of Spreadsheets and Data Presentations	3	*BCA 241
Organizational Behavior	3	AS - Central Maine Community College
Business Communication	3	ENG 220
Quantitative Analysis For Business	3	AS - Central Maine Community College
Principles of Financial and Managerial Accounting	3	ACC 120 and ACC 122
Finance Skills for Managers	3	
Managing in a Global Business Environment	3	
Innovative and Strategic Thinking	3	
Emotional and Cultural Intelligence	3	
Totals	44	

WGU Additional Courses <i>Project Management must have been taken within the past 5 years.</i>	Competency Units Value	Central Maine Community College Course(s) Transferred
Operations and Supply Chain Management	3	
Project Management	3	
Taxation I	3	

Totals	9	
Non-Transferable Courses to be completed at WGU	Competency Units Value	
Change Management	3	
Values-Based Leadership	3	
Intermediate Accounting I	3	
Intermediate Accounting II	3	
Cost and Managerial Accounting	3	
Accounting Information Systems	3	
Auditing	3	
Business Law for Accountants	3	
Business Ethics	3	
Intermediate Accounting III	3	
Financial Accounting	3	
Business Simulation	4	
Totals	37	

AGREEMENT SUMMARY		
TOTAL COMPETENCY UNITS REQUIRED		121
Transfer Totals:		
General Education Competency Units Awarded		31
Core Competency Units Awarded		32
Additional Course Transfer Credit Awarded		0
WGU GRAND TOTAL OF POTENTIAL TRANSFER UNITS AVAILABLE		63

*** This course is recommended for transfer credit.**

- Certifications were not factored in for transfer but can be transferred if applicable, passed, and documented.
- All certifications and IT-specific courses must have been completed within the past five years to be considered for transfer.
- Verify certifications for each program by going to [General Transfer Guidelines](#).
- This evaluation is based upon current transfer policies and is not guaranteed in perpetuity. Please contact your Enrollment Counselor if your start date is more than 30 days from the date of this evaluation to

determine if any updates to transfer policies have occurred that will change the results of your evaluation.

- Competency units are based on semester units for transfer.